

Claim No.	Claimant	Allowed Claim
A-02274	Harvey E. and Joan V. Baker	\$6,503.76
A-03249	Ross Taylor	\$64,513.92
A-03787	Irene West Revocable Living Trust	\$4,302.49
A-03788	Irene West Revocable Living Trust	\$4,586.97
A-03789	Irene West Revocable Living Trust	\$8,904.84
A-03790	Gary L. Gray	\$4,650.06
A-03810	Debbie Kitchen	\$55,367.44
A-05156	Richard Kolie	\$99,203.73
A-06575	Richard Kolie	\$77,358.91
A-05331	Forrest W. Jenkins	\$457,631.26
A-05332	Forrest W. Jenkins	\$102,202.47
A-05333	Forrest W. Jenkins	\$38,811.61
A-05334	Russell Vail	\$91,333.36
A-05335	Russell Vail	\$38,901.61
A-03784	Paul D. Fox	\$14,000.00
A-03785	Paul D. Fox	\$14,000.00
A-00605	Jorge A. Silva	\$10,000.00
A-00691	Alberto Jaramillo	\$5,693.71
A-06691	Alberto Jaramillo	\$15,000.00
A-06692	Alberto Jaramillo	\$9,306.29
A-06677	Franciso A. Fernandez Guitierrez & Sonia Velandia Lopez	\$10,000.00
A-00883	Alex Palenzona	\$60,000.00
A-05751	Alex Palenzona	\$60,000.00

It is further recommended that the following claims be disallowed in their entirety for the reasons stated in the Receiver's Motion.

Claim No.	Claimant	Allowed Claim
A-02882	Juleene Lepley	\$0.00
A-03803	Rodney R. & Rebecca A. Ferguson	\$0.00
A-04010	Gary L. Gray	\$0.00
A-03250	Ross Taylor	\$0.00
A-01773	Leonard J. Blough	\$0.00
A-04659	Henry Duarte	\$0.00

DATED this 23rd day of November, 2005.

Respectfully submitted,

/s/ Ellen S. Carmody

ELLEN S. CARMODY

UNITED STATES MAGISTRATE JUDGE

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within ten (10) days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order. *Thomas v. Arn*, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-950 (6th Cir. 1981).